

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007
Phone: (602) 364-0804 Fax: (602) 364-0903
www.azaccountancy.gov

February 6, 2006 – 8:15 a.m.

AGENDA DETAIL

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

During this meeting, the Board may vote to go into Executive Session to obtain legal advice from the Board's attorney or review statutorily confidential material on any of the following agenda items, pursuant to A.R.S. § 38-431.03(A)(2)(3) & (4), respectively:

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Pursuant to A.R.S. §§ 38-431.03(A)(2), (B) and 32-749, any discussion of the Executive Session minutes will be held in Executive Session.

- a. Approval of the Open Session Minutes from the January 9, 2006 Board Meeting
- b. Approval of the Executive Session Minutes from the January 9, 2006 Board Meeting

4. Declaration of Conflicts of Interest

5. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations
- d. Seminar Attendance

6. President's Report

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Possibility of having a swearing in ceremony for new CPAs.

EXECUTIVE SESSION

The Board will go into executive session on the following items, pursuant to A.R.S. §38-431.03(A)(2), to discuss or consider records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law; pursuant to A.R.S. §38-431.03(A)(3) to obtain legal advice from the Board's attorneys; and pursuant to A.R.S. §38-431.03(A)(4) to discuss or consult with the Board's attorneys in order to consider the Board's position and instruct its attorneys regarding contracts that are the subject of negotiations, in pending or contemplated litigation or in settlement discussions conducted in order to avoid or resolve litigation. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the initial analysis of the following files:

- a. File No. 2006.026
The Tax Practice Committee recommended that the Board open an investigation file.
- b. File No. 2006.040
The Tax Practice Committee recommended that the Board open an investigation file.

8. Committee Recommendations – Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2005.086
The Accounting and Auditing Standards Committee recommended that the Board offer a Decision and Order (by Consent).
- b. File No. 2006.021
The Tax Practice Committee recommended that the Board open an investigation file on an additional Arizona registrant.

9. Assistant Attorney General's Report

- a. Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues:
Open Meeting Law/e-mail communication
- b. Update on the status of the following Accountancy Enforcement Unit files:
File Nos. 2005.029, 2006.014, 2006.021, 2006.045 and 2006.046
- c. Report to the Board on Consistency of Board Action

10. Settlement Conference

- a. Board to review response and proposed settlement on the following files:

File No. 1998.229	File No. 2003.021
File No. 2000.044	File No. 2003.063
File No. 2000.026	File No. 2004.046
File No. 2000.027	File No. 2006.015

11. Review Complaint Aging Report

OPEN SESSION

12. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

13. Items for Board Review, Discussion and Legal Action

- a. Respondents Motion for Rehearing or Review
Board to consider whether or not to grant request for rehearing in the following matter:
File No. 2005.064; Eddows, Denise M.
- b. Compliance with Decision & Order (By Consent)
File No. 2004.061 & 2005.027; Tassainer, Garin
Board to review peer review report to determine if the requirements of Decision & Order (By Consent) have been met.

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- c. Termination of Decision & Order (By Consent)
File No. 2002.048; Scafaru, Peter
File No. 1998.155; Rasco, Bette
File No. 2005.073; Robb, Ross
- d. Review Status of Firm Compliance with Requirements for Firm Registration
Coleman & Company, PLLC 2370-L
Board may vote to go into Executive Session, pursuant to A.R.S. §38-431.03(A)(3) to obtain legal advice.
- e. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)
Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:
 - i. NASBA – Vice Chair recommendation for 2006-2007
 - ii. Letter to NASBA from the Idaho Board
 - iii. Quarterly Focus Questions
 - iv. Prometric testing schedule - April
- f. Consideration of Reinstatement of Expired Certificates
Shannon R. McGinnis 9900-E
- g. Request for inactive status – A.R.S. § 32-730
David E. Dzivak 10199-E
Christine Angela Niezgodzki 6835-E
- h. Application for Certification by Examination, Denial by Certification Committee – A.R.S. §32-721
Marion F. Child
Amanda L. Gates
Diane L. Wascher
- i. Application for Certification by Examination, Deferral by Certification Committee – A.R.S. §32-721
Wanda M. Denton
Jonathan Hiner
Gregory A. Izenstark
Deborah Treanor Miller
- j. California Practice Privilege
Board to discuss its potential impact on Arizona CPAs

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14. Consent Agenda (The Board may pull any of the following items off the consent agenda take individual action) Board discussion and legal action on the following items:

- a. Recommended for Registration of Professional Corporation for the following Applicants – (Meets the requirements of A.R.S. § 32-734):

Pinpointe Accounting Services, PC
Shareholder: Sherri Odom 8034-E

Tim Howell, CPA, PC
Shareholder: Tim Howell 9694-E

Robert H. Rogers, Ltd
Shareholder: Robert H. Rogers 642-E

Brower Accounting & Tax Services, PC
Shareholder: Dee Ann Brower 13586-E

Michael M. Byrne, CPA, PC
Shareholder: Michael M. Byrne 13210-R

Richard A. Podraza, CPA, PC
Shareholder: Richard A. Podraza 13820-R

- b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants – (Meets the requirements of A.R.S. § 32-735):

Clear Accounting & Tax Services
Shareholder: John Jowdy 10127-E

Patrick J. Kelly, CPA, PLLC
Shareholder: Patrick J. Kelly 2359-E

West Coast CPA, LLC
Shareholder: Robert J. Keys 10457-E

Complete Financial Services, LLC
Shareholder: John Worsley 7347-R

Vestpointe, PLLC
Shareholder: Joseph I. McCabe, III 8988-E

J. Reo Evans, CPA, PLC
Shareholder: J. Reo Evans 13797-E

Cathie Galloway, CPA, PLLC
Shareholder: Cathrene Anger Galloway 5012-R

HGM's Accounting & Tax Practice, LLC
Shareholder: Geri L. Anderson-Wieser 10183-E

- c. Recommended for Registration of Sole Practitioner for the following Applicants – (Meets the requirements of A.R.S. § 32-731):

Record-It Bookkeeping Services
Owner: Christine R. Voiles 12540-E

- d. Recommended for Firm Name Change:

Poulsen & Company, PC
Poulsen & Clouse, PC
Shareholders: Carter Poulsen
(Rebecca L. Gentry)

286-C
2893-E
(11101-R)

Mueldener, Wilson & Associate,
CPA's, PLLC
Thompson & Mueldener, CPA's,
PLLC
Shareholders:
Kendal T. Mueldener
Alan L. Wilson
(Linda P. Page)

1017-L
9116-R
4749-E
(12878-R)

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CL & Company, CPA's, PC
CL & Company, CPA's
Shareholders: Charlie D. Cuccinello
Julie Louise Littler

2576-P

13004-R

7642-E

e. Requests for Firm Cancellation - Do not wish to renew:

Hopkins Parker & Company, PLC	2463-L	Weintraub & Morrison, PC	909-C
David W. Goodman, LLC	2717-L	Rogers & Ramirez, PLLC	2500-L
McConachie & Moore	903-P	Michael R. Gallacher, CPA, PC	530-C

f. Recommended for Cancellation of Certificate per registrant's request not to renew:

Karl Eugene Ray	641-E	Anna Marie Reinking	6603-E
Anita Dow Head	966-E	Mauricio Chamat	11720-E
Angela M. Larson	8438-R	Robert M. Mucha Jr.	11131-E

g. Recommended for Reissuance of Certificate because of Name Change:

Breonna L. Redford (Paulsen)	13778-E	Melissa J. Swanson (Simon)	12692-E
Theresa Day (Garcia)	13366-E	Gretchen L. Haggerty (McBride)	11903-E

h. Recommendation of the Certification Committee for approval of Certification by Examination – A.R.S. §32-721:

Rebecca J. Adams	Gregory Lee Andersen	Patrick George Loftus
Yuson Barr	J. Bart Bates	Scott Maish
Todd M. Bazin	Michelle N. Bejarano	Linda S. Martin
Julie M. Benson	Pamela A. Borron	Dianne M. McGill
Deborah Lynn Buck	Blake A. Bunker	Arnold Mejia
Carol A. Butler	Joyce Yee Nergard	Kimberly E. Miller
Sahar Theresium Clancy	James R. Clemons	David K. Stutsman
Kwok Leung Cheung	Michael V. Chin	Nama Jaber Omais
Keith Chickering	Martin G. DeMarzo	Andrew A. Pieper
Dorinda L. Morgan	Gavin Daniel DeTemple	Radhika Samant
Karen L. Diepholz	Katherine W. Eagar	Michael J. Stell

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Kathleen Marie Egan	Dale A. Eske	Kitty Tang
Amy Flake	Christopher M. Frandsen	Valerie J. Smith
Brett T. Frederick	John S. Gammon	R. Scott Wilkinson
Mary E. Wifler	Amy R. Hanagan	Todd Thomas Lenczycki
Zeba Hashim	Lavette Denise Hayes	Debra M. Madsen
James H. Hill, Jr.	Gregory L. Randall	Mindi Maksinchuk
Philip Murray Howard III	Brian K. Walker	Dewaine McBride
Sean Kindell	Philo J. Larrabee III	Elizabeth L. McKeever
William Gary Patchett		

i. Recommendation of the Certification Committee for approval of Certification by Reciprocity – A.R.S. §32-724:

Mark Albrecht – Minnesota	Peter E. Breckling – New York
Linda M. Eicholz – New York	Ralph Hardwick, Jr. – New York
Gerald L. Lenning – California	Thomas John Napolitano – New York
Jeffrey A. Wright – California	

j. Recommendation of the Certification Committee for approval of Certification by Grade Transfer – A.R.S. §32-721:

Steven Calabrese – New York	Susan Annette Johnson – Illinois
Karen Julius – Minnesota	Don C. Kimball – California
Sylvin Rae Lange, Jr. – California	Gretchen E. Scheidler – Wisconsin
Susan Talbott – Minnesota	

k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency – A.R.S. § 32-726(B):

Ponie Curtis Black – New Mexico	Robert C. Bledsoe – Texas
Jeff Boomershine – Indiana	Amy L. Collins – Texas
Vincent Paul Colman – New Jersey	Shirley Cool – Massachusetts
Daniel R. Costello – Missouri	Pamela Jean Cote – Connecticut
Amy Michelle Davenport – Texas	Robert Ryan Dulgarian – California
Daniel E. Ellis – Oregon	David B. Flax – Illinois

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Rick A. Frost – North Dakota	John D. Gallimore – Ohio
Eduardo Alfonzo Gonzalez - New Mexico	John K. Hanson – Indiana
Lee Hathaway – Nebraska	Travis J. Hutchison – Nebraska
Susan E. Kenney – Massachusetts	Karyn A. Howell Kissling – Indiana
Mandy Liscinski – Idaho	Camille B. Lockhart – Missouri
Scott Nance – Missouri	Kellie Sue Pruitt – Texas
Theresa Rakowsky – Washington	John D. Sauder – Illinois
Robert H. Sher – Pennsylvania	George M. Unruh, Jr. – North Dakota
Denise Ann Yang – New Jersey	Lameck Zulu – California

I. Recommendation of the Certification Committee for approval of Examination
Candidates for the Uniform CPA Exam – A.R.S. § 32-723:

Haya F. Aikilani	Anoop Bhupendra Patel	Harisimran Kaur Khalsa
Jennifer Jean Askew	David S. Rekas	Robert Michael Leff
Michael Louis Boden	Emily Caroline Sayre	Luke Christopher Livak
Mark L. Boyd	Timothy John Seeber	Michaela Ann McReynolds
Jerome Bruggeman	Huimin Wang	Jeffery Alan Nordin
Leslie Marie DeReche	Kwok Cheung Yan	Jeremy John Olson
Donald Wayne Hall	Jose Alberto Alvaez Pedroza	Donna Jane Pollock
Vincent Verne Joven	Sarah Bernadette	Magan Lyn Salerno
Samuel Willard Kerch	Nathan Jeremy Bolt	Lisa Carrie Schultz
Melissa Charline Lawless	Michelle Lynn Brooks	Samantha Leigh Sistek
Jay I. Levinter	Andrew Philip Buchholz	Courtney Lynn Wendt
Mandy Elizabeth Loncasty	Leo E. Ebbert	Dharmesh Dayalbhai Ahir
Ryan Charles Nixon	Christopher Martin Jensen	
Byung Gun Oh	Karl Wilson Keck	

m. Approval of Candidates who have passed the Uniform CPA Examination:

Mentor Shahin Berisha	Steven Ardell Camacho	Anchal Chowhan
Meghan Elizabeth Costigan	Tanya Deininger	Jonathan Lennon Donath

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Adele Catherine Enselek	Christina Gehring	Christopher James Gracey
Holly Marie Griffus	Nestor Xicotencatl Hernandez Gonzalez	Stephen Bret Howcroft
Philip Lee Jacobs	Jill Ellen Jaffe	Nickolas Christian Jensen
Dawn Marie Johnson	Christopher Allen Jones	Thomas John Kerkaert
Bailey Hanson Kramer	Jeffrey Allan Lee	Jason Richard Lewis
Sarah Nicole Linman	Eric Brian Maneval	Lindsay Rene Marks
Tylan M. Miller	Erin Corinne Oconnor	Nathan Alan Peterson
Andrew Arthur Pieper	Jessica Alison Sara Pollock	Roberta Ann Potts
Elizabeth Lynne Pruett	Brady Whalen Ramsay	Jayanta Ray
David F Rogers	Andrea Rae Scarla	Kevin W. Seabolt
Ramakant Prakash Shembekar	Kristin Danielle St Raymond	Vandana Tanna
Derek Raymond Taylor	Catherine Elizabeth Thomas	Rahul Thumati
Ryan Sean Wedel	Leslie D Wilson	Catherine Hsueh Wu

- n. Recommendation of the Peer Review Advisory Committee for approval on the following firms in compliance – R4-1-454:

Caldwell, Geoffrey, CPA, P.C.	Cawood, Sharman E. CPA
Stern, Monica J., CPA, PLLC	Andolshek, Terry J., CPA P.C.
Furst & Associates, P.C.	Gaintner Bandler Reed & Peters P.L.C.
Holter & Denomy	Kienitz, Douglas P., CPA, P.C.
Rusk & Heard, P.C.	Schlottman CPA's, P.L.C.
Larson, Allen, Weishair & Co. LLP	Moeller, Larry D., P.C.
Weintraub & Schanck, P.C.	Seely Mullins & Associates, P.C.
Stevens, John E., CPA, P.C.	Anderson & Scow, LLP
Kramer, Edward CPA, P.C.	Hunter Hagan & Company, LTD

15. Summary of Current Events

16. Discussion of Items to be placed on future meeting agenda
17. Adjournment